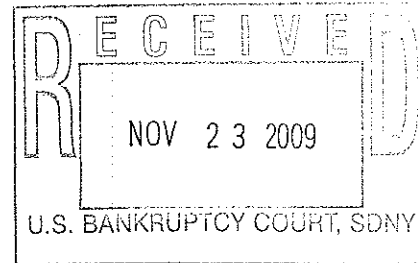


**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**SECURITIES INVESTOR PROTECTION  
CORPORATION**



Plaintiff - Applicant,  
vs.

**BERNARD L. MADOFF INVESTMENT  
SECURITIES, LLC**

Defendant.

Adv. Pro. No. 08-01789-BRL

SIPC Liquidation  
**OPPOSITION OF TRUSTEE'S  
DETERMINATION OF CLAIM**

LEVA, LLC, located at c/o Charlotte Sonenberg, 4910 Banyan Lane, Tamarac, Florida 33319, Account No.: 1-CM330-3-0 (hereinafter referred to as "LEVA"), by and through its representative, Audrey S. Levinson, Esq., opposes the Trustee's Determination of Claim, dated October 26, 2009 ("Determination"), specifically opposing the amount of Deposits delineated in Table 1 outlined in the Determination, more specifically the initial deposits made on or about 1996, and request a hearing, should that appear necessary following the review of the attached supporting documents. LEVA alleges that the amount required to become an investor in Madoff, in and about 1995, was a minimum initial deposit of \$1,000,000. The initial return filed in 1996 ("Initial Tax Return") along with the Portfolio Management Account Statement as of 12/31/96 ("1996 Year End Portfolio Account Statement"), attached hereto and incorporated herein as Exhibit A and B respectively, was approximately \$1,031,112, the Trustee's Determination of Claim shows an initial deposit of \$975,000, which sum LEVA respectfully disputes. Since the

1 filing of the initial Customer Claim, LEVA has located supplemental documentation and submits  
2 Exhibits A and B as supporting documentation of its assertion of the initial deposit with Madoff.  
3 In addition LEVA also attaches its 1997 Tax Return, attached hereto and incorporated herein as  
4 Exhibit C, which shows total assets of \$1,218,762, demonstrating LEVA's assertion of the initial  
5 deposit made with Madoff and subsequent earnings in 1997.

6  
7 LEVA therefore requests that the allowed claim be recalculated to reflect the revised initial  
8 capital contribution.

9 DATED this 16<sup>th</sup> day of November, 2009.

10 Respectfully submitted,  
11 LEVA, LLC

12  
13 By: 

14 AUDREY S. LEVINSON, ESQ.

15 Representative for LEVA, LLC

16 New York Bar No.: 1894013

17 7925 Lakepoint Circle

18 Las Vegas, Nevada 89128

19 Tel: 702-445-2005

20 e-mail: audrey.levinson@hotmail.com  
21  
22  
23  
24  
25

Form **1065**  
Department of the Treasury  
Internal Revenue Service

**INITIAL RETURN**  
**U.S. Partnership Return of Income**  
For calendar year 1996, or tax year beginning 01/01, 1996, and ending 12/31, 1996.  
▶ See separate instructions.

OMB No. 1545-0099

**1996**

A Principal business activity

Name of partnership

D Employer identification number

11-3338752

E Date business started

01/01/96

F Total assets  
(see page 10 of the instructions)

1,218,762.

INVESTMENT

LEVA, LLC

B Principal product or service

Number, street, and room or suite no. If a P.O. box, see page 10 of the instructions.

SECURITIES

1013 CENTRE ROAD

C Business code number

City or town, state, and ZIP code

6748

WILMINGTON

DE

19805

G Check applicable boxes: (1) ☒ Initial return (2) ☐ Final return (3) ☐ Change in address (4) ☐ Amended returnH Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 4

**Caution:** Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a		1c	
	b	Less returns and allowances	1b		1c	
	2	Cost of goods sold (Schedule A, line 8)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 20			6	
	7	Other income (loss) (attach schedule)			7	
8	Total income (loss). Combine lines 3 through 7				8	
Deductions (see page 11 of the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Schedule A and elsewhere on return	16b		16c	
	17	Depletion (Do not deduct oil and gas depletion.)			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach schedule)			20	
21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21	
22	Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8				22	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

Paid Preparer's Use Only

Preparer's signature

Bary Brant CPA

Date

3/6/97

Check if self-employed ☐

Preparer's social security no.

267-98-8240

Firm's name (or yours if self-employed) and address

BERKOWITZ DICK POLLACK & BRANT  
ONE SE THIRD AVENUE, SUITE 1500  
MIAMI, FL

EIN ▶ 59-2742314

ZIP code ▶ 33131

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form 1065 (1996)

Form 1065 (1996) LEVA, LLC

11-3338752 Page 2

**Schedule A Cost of Goods Sold** (see page 13 of the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (specify method used and attach explanation) ▶

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . . . ☐ Yes ☐ No

c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ☐ Yes ☐ No

d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . . . . ☐ Yes ☐ No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . . ☐ Yes ☐ No

If "Yes," attach explanation.

**Schedule B Other Information**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> General partnership		
b	<input type="checkbox"/> Limited partnership		
c	<input checked="" type="checkbox"/> Limited liability company		
d	<input type="checkbox"/> Other (see page 14 of the instructions) ▶		
2	Are any partners in this partnership also partnerships?		X
3	Is this partnership a partner in another partnership?		X
4	Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see Designation of Tax Matters Partner below	X	
5	Does this partnership meet ALL THREE of the following requirements?		
a	The partnership's total receipts for the tax year were less than \$250,000;		
b	The partnership's total assets at the end of the tax year were less than \$600,000; AND		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1 . . . . .		X
6	Does this partnership have any foreign partners?		X
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8	Has this partnership filed, or is it required to file, Form 8264, Application for Registration of a Tax Shelter?		X
9	At any time during calendar year 1996, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶		X
10	During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see page 14 of the instructions for other forms the partnership may have to file		X
11	Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under Elections Made By the Partnership on page 5 of the instructions		X

**Designation of Tax Matters Partner** (see page 15 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	EVELINE SERGOLD	Identifying number of TMP ▶	116-24-1015
Address of designated TMP ▶	6001 UMBRELLA TREE LANE TAMARAC, FLORIDA 33319		

Form 1065 (1998) LEVA, LLC

11-3338752 Page 3

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

		(a) Distributive share items	(b) Total amount				
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 22)	1				
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2				
	3a	Gross income from other rental activities	3a				
	3b	Expenses from other rental activities (attach schedule)	3b				
	3c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c				
	4	Portfolio income (loss): a Interest income	4a				
	4b	Dividend income	4b	18,211.			
	4c	Royalty income	4c				
	4d	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	4d	169,439.			
	4e	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	4e				
	4f	Other portfolio income (loss) (attach schedule)	4f				
Deductions	5	Guaranteed payments to partners	5				
	6	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	6				
	7	Other income (loss) (attach schedule)	7				
	8	Charitable contributions (attach schedule)	8				
Investment Interest	9	Section 179 expense deduction (attach Form 4562)	9				
	10	Deductions related to portfolio income (itemize)	10				
	11	Other deductions (attach schedule)	11				
	12a	Interest expense on investment debts	12a				
Credits	12b(1)	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	12b(1)	18,211.			
	12b(2)	(2) Investment expenses included on line 10 above	12b(2)				
	13a	Low-income housing credit:					
	13a(1)	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	13a(1)				
	13a(2)	(2) Other than on line 13a(1) for property placed in service before 1990	13a(2)				
	13a(3)	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	13a(3)				
	13a(4)	(4) Other than on line 13a(3) for property placed in service after 1989	13a(4)				
	13b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	13b				
	13c	Credits (other than credits shown on lines 3a and 13b) related to rental real estate activities	13c				
	13d	Credits related to other rental activities	13d				
	14	Other credits	14				
Self-Employment	15a	Net earnings (loss) from self-employment	15a				
	15b	Gross farming or fishing income	15b				
	15c	Gross nonfarm income	15c				
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a				
	16b	Adjusted gain or loss	16b				
	16c	Depletion (other than oil and gas)	16c				
	16d(1)	(1) Gross income from oil, gas and geothermal properties	16d(1)				
	16d(2)	(2) Deductions allocable to oil, gas and geothermal properties	16d(2)				
16e	Other adjustments and tax preference items (attach schedule)	16e					
Foreign Taxes	17a	Type of income					
	17b	Foreign country or U.S. possession					
	17c	Total gross income from sources outside the United States (attach schedule)	17c				
	17d	Total applicable deductions and losses (attach schedule)	17d				
	17e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e				
	17f	Reduction in taxes available for credit (attach schedule)	17f				
	17g	Other foreign tax information (attach schedule)	17g				
Other	18	Section 59(e)(2) expenditures: a Type <input type="checkbox"/> b Amount <input type="checkbox"/>	18b				
	19	Tax-exempt interest income	19				
	20	Other tax-exempt income	20				
	21	Nondeductible expenses	21				
	22	Distributions of money (cash and marketable securities)	22				
	23	Distributions of property other than money	23				
	24	Other items and amounts required to be reported separately to partners (attach schedule)					
Analysis	25a	Income (loss). Combine lines 1 through 7 in column (b). From the result, subtract the sum of lines 8 through 12a, 17e, and 18b	25a	187,650.			
	b	Analysis by type of partner:					
			(a) Corporate	(b) Individual	(c) Partnership	(d) Exempt organization	(e) Nominee/Other
			i. Active	ii. Passive			
	(1) General partners						
	(2) Limited partners			187,650.			

Note: If Question 5 of Schedule B is answered "Yes," the partnership is not required to complete Schedules L, M-1, and M-2.

**Schedule L Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach schedule)				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)	STMT 2			1,218,762.
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				1,218,762.
<b>Liabilities and Capital</b>				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Partners' capital accounts				1,218,762.
22 Total liabilities and capital				1,218,762.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**  
(see page 23 of the instructions)

1 Net income (loss) per books	187,650.	6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 12a, 17e, and 18b, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 12a, 17e, and 18b (itemize):		a Depreciation \$	
a Depreciation \$		b Travel and entertainment \$	
b Travel and entertainment \$		8 Add lines 6 and 7	
5 Add lines 1 through 4	187,650.	9 Income (loss) (Schedule K, line 25a). Subtract line 8 from line 5	187,650.

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year	NONE	6 Distributions: a Cash	
2 Capital contributed during year	1,031,112.	b Property	
3 Net income (loss) per books	187,650.	7 Other decreases (itemize):	
4 Other increases (itemize):		8 Add lines 6 and 7	
5 Add lines 1 through 4	1,218,762.	9 Balance at end of year. Subtract line 8 from line 5	1,218,762.



LEVA, LLC  
FORM 1065 SUPPORTING SCHEDULES

11-3338752

## =====

## SCHEDULE K - LINE 4B - DIVIDEND INCOME

=====

BERNARD L. MADOFF

18,211.

TOTAL DIVIDEND INCOME

-----  
18,211.  
=====

## =====

## SCHEDULE K - LINE 4D - NET SHORT-TERM CAPITAL GAIN/LOSS

=====

PORTFOLIO ACTIVITIES

169,439.

TOTAL NET SHORT-TERM CAPITAL GAIN/LOSS

-----  
169,439.  
=====

## =====

## SCHEDULE K - LINE 12B(1) - INVESTMENT INCOME

=====

DIVIDEND INCOME

18,211.

TOTAL INVESTMENT INCOME, SCHEDULE K, LINE 12B(1)

-----  
18,211.  
=====

STATEMENT #1



LEVA, LLC  
FORM 1065, SUPPORTING SCHEDULES

11-3338752

## =====

## SCHEDULE L - LINE 8 - OTHER INVESTMENTS

=====

BEGINNING

=====

ENDING

U.S. TREASURY BILLS

-----

1,218,762.

TOTAL OTHER INVESTMENTS

-----

1,218,762.

## =====

## SCHEDULE M-2 - LINE 2 - CAPITAL CONTRIBUTED DURING YEAR

CAPITAL CONTRIBUTED DURING THE YEAR

-----

1,031,112.

TOTAL CAPITAL CONTRIBUTED DURING THE YEAR

-----

1,031,112.

STATEMENT #2

**LEVA, LLC**

**EIN # 11-3338752**

**SCHEDULE D, Part I, Short Term Capital Gains and Losses**

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
<b>Common Stocks</b>						
U.S. Treas	710,000	01/02/96	01/22/96		701,267	
U.S. Treas	250,000	01/08/96	01/22/96	951,264	247,250	2,747
U.S. Treas	980,000	02/22/96	02/29/96	972,340	971,964	376
U.S. Treas	120,000	02/29/96	03/12/96	119,268	119,100	168
U.S. Treas	1,160,000	09/25/96	10/15/96	1,155,360	1,151,996	3,364
U.S. Treas	1,210,000	12/18/96	12/24/96	1,209,758	1,208,790	968
U.S. Treas	1,220,000	12/24/96	12/31/96	1,212,558	1,211,582	976
AT&T	976	01/24/96	02/21/96	65,636	64,294	1,342
AT&T	930	02/29/96	05/13/96	55,684	60,450	(4,766)
AT&T	124	03/14/96	05/13/2009	7,425	7,704	(279)
AT&T	1,037	05/17/96	09/25/96	59,109	64,813	(5,704)
AT&T	126	07/23/96	09/25/96	7,182	6,710	473
AT&T	1,105	10/17/96	12/16/96	42,404	42,680	(276)
AMEX	320	01/24/96	02/21/96	15,000	13,280	1,720
AMEX	285	02/29/96	05/13/96	13,644	13,039	606
AMEX	38	03/14/96	05/13/96	1,819	1,701	119
AMEX	306	05/17/96	09/25/96	13,808	14,535	(727)
AMEX	38	07/23/96	09/25/96	1,715	1,587	128
AMEX	323	10/17/96	10/31/95	15,080	15,140	(80)
amer intl group	304	01/24/96	02/21/96	30,704	28,538	2,166
amer intl group	270	02/29/96	05/13/96	24,469	26,595	(2,126)
amer intl group	36	03/14/96	05/13/96	3,263	3,375	(113)
amer intl group	289	05/17/96	09/25/96	28,105	26,877	1,228
amer intl group	38	07/23/96	09/25/96	3,696	3,477	219
amer int group	323	10/17/96	12/16/96	35,369	33,188	2,181
ameritech	352	01/24/96	02/21/96	21,736	20,460	1,276
ameritech	315	02/29/96	05/13/96	18,113	18,428	(315)
ameritech	42	03/14/96	05/13/96	2,415	2,300	116
ameritech	340	05/17/96	09/25/96	18,020	20,060	(2,040)
amertech	44	07/23/96	09/25/96	2,332	2,486	(154)
ameritech	357	10/17/96	12/16/96	19,903	19,367	536
amoco	304	01/24/96	02/15/96	21,812	21,166	646
amoco	285	02/29/96	05/13/96	20,556	19,879	677
amoco	38	03/14/96	05/13/96	2,741	2,613	128
amoco	323	05/17/96	09/25/96	22,610	23,418	(808)
amoco	40	07/25/96	09/25/96	2,800	2,675	125
amoco	340	10/17/96	12/11/96	26,010	24,522	1,488
atlantic richfiel	96	01/29/96	02/15/96	11,148	10,776	372
atlantic richfiel	12	07/18/96	09/25/96	1,509	1,424	86
bankamerica	240	01/19/96	02/21/96	16,800	14,490	2,310
bankamerica	210	02/29/96	05/13/96	15,173	15,041	131
bankamerica	28	03/14/96	05/13/96	2,023	2,041	(18)
bankamerica	238	05/17/96	09/25/96	19,486	18,207	1,279
bankamerica	30	07/23/96	09/03/96	2,456	2,303	154
bankamerica	255	10/17/96	12/11/96	24,863	21,962	2,901
bell atlantic	272	01/24/96	02/21/96	19,618	18,768	850

**LEVA, LLC**  
**EIN # 11-3338752**  
**SCHEDULE D, Part I, Short Term Capital Gains and Losses**

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
bell atlantic	255	02/29/96	05/13/96	16,129	16,894	(765)
bell atlantic	32	03/14/96	05/13/96	2,024	2,044	(20)
bell atlantic	34	07/23/96	09/25/96	1,972	2,032	(60)
bell atlantic	272	05/17/96	09/25/96	15,776	17,680	(1,904)
bell atlantic	289	10/17/96	12/11/96	17,268	17,015	253
boeing	224	01/24/96	02/21/96	18,592	17,304	1,288
boeing	195	02/29/96	05/13/96	14,869	15,941	(1,072)
boeing	26	03/14/96	05/13/96	1,983	2,054	(71)
boeing	221	05/17/96	09/25/96	20,691	17,735	2,956
boeing	28	07/23/96	09/25/96	2,622	2,401	221
boeing	238	10/17/96	12/11/96	22,670	23,324	(655)
bristol myers	320	01/19/96	02/21/96	28,120	26,760	1,360
bristol myers	285	02/29/96	05/13/96	23,049	24,510	(1,461)
bristol myers	40	03/14/96	05/13/96	3,235	3,390	(155)
bristol myers	323	05/17/96	09/25/96	30,685	26,567	4,118
bristol myers	40	07/23/96	09/25/96	3,800	3,435	365
bristol myers	357	10/17/96	12/11/96	39,538	35,120	4,418
chrysler	240	01/24/96	02/21/96	13,320	13,020	300
chrysler	210	02/29/96	05/13/96	13,492	11,340	2,152
chrysler	30	03/14/96	05/13/96	1,928	1,740	188
chrysler	238	05/17/96	08/21/96		15,381	
chrysler	58	07/23/96	08/21/96	15,152	1,697	(1,926)
chrysler	527	10/17/96	12/11/96	18,445	16,666	1,779
cisco system	374	05/17/96	09/25/96		20,570	
cisco system	50	07/23/96	09/25/96	25,758	2,644	2,544
cisco system	442	10/17/96	12/11/96	30,056	28,730	1,326
citicorp	272	01/24/96	02/21/96	20,876	18,666	2,210
citicorp	270	02/29/96	05/13/96		21,094	
citicorp	36	03/14/96	05/13/96	23,677	2,754	(171)
citicorp	306	05/17/96	09/25/96		24,710	
citicorp	38	07/23/96	09/25/96	30,186	3,031	2,445
citicorp	323	10/17/96	12/11/96	32,704	29,716	2,988
coca cola	784	01/04/96	02/15/96	64,190	57,624	6,566
coca cola	735	02/26/96	05/13/96		60,086	
coca cola	98	03/14/96	05/13/96	68,723	7,877	760
coca cola	1,666	05/17/96	09/25/96		72,679	
coca cola	196	07/23/96	09/25/96	95,893	9,114	14,100
coca cola	1,666	10/17/96	12/11/96	81,842	79,968	1,874
columbia/healt	272	01/24/96	02/21/96	15,164	14,688	476
columbia/healt	255	02/29/96	05/13/96		14,216	
columbia/healt	32	03/14/96	05/13/96	14,745	1,748	(1,219)
columbia/healt	289	05/17/96	09/25/96		15,462	
columbia/healt	36	07/23/96	09/25/96	18,525	1,800	1,263
disney wait	336	01/24/96	02/21/96	21,630	20,076	1,554
disney wait	300	02/29/96	05/13/96		19,500	
disney wait	40	03/14/96	05/13/96	20,018	2,640	(2,122)
disney wait	425	05/17/96	09/25/96		25,925	
disney wait	54	07/23/96	09/25/96	30,177	3,051	1,201
disney wait	459	10/17/96	12/11/96	33,048	29,261	3,787

LEVA, LLC

EIN # 11-3338752

**SCHEDULE D, Part I, Short Term Capital Gains and Losses**

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
dow chemical	160	01/24/96	02/21/96	12,320	11,020	1,300
dow chemical	150	02/29/96	05/13/96		11,719	
dow chemical	20	03/14/96	05/13/96	15,428	1,630	2,079
dow chemical	153	05/17/96	07/19/96	11,666	13,311	(1,645)
du pont	352	01/24/96	02/21/96	28,204	24,948	3,256
du pont	315	02/29/96	05/13/96		25,082	
du pont	44	03/14/96	05/13/96	28,226	3,355	(211)
du pont	374	05/17/96	09/25/96		30,014	
du pont	44	07/23/96	09/25/96	36,105	3,300	2,791
du pont	374	07/22/96	07/19/96	28,237	27,957	280
du pont	391	10/17/96	12/11/96	36,363	37,145	(782)
eastman/codak	224	01/24/96	02/21/96	17,360	15,120	2,240
eastman/codak	195	02/29/96	05/13/96		14,381	
eastman/codak	26	03/14/96	05/13/96	16,796	1,872	543
eastman/codak	221	05/17/96	09/25/96		16,934	
eastman/codak	28	07/23/96	09/25/96	18,706	2,051	(279)
eastman/codak	238	10/17/96	12/11/96	19,129	18,028	1,101
exxon	784	01/24/96	02/21/96	65,268	63,406	1,862
exxon	720	02/29/96	05/13/96		58,050	
exxon	96	03/14/96	05/13/96	68,136	7,596	2,490
exxon	799	05/17/96	09/25/96		67,615	
exxon	98	07/23/96	09/25/96	77,703	8,355	1,733
exxon	799	07/23/96	07/19/96	70,212	68,115	2,097
exxon	850	10/17/96	12/11/96	80,325	73,312	7,013
ford	688	01/24/96	02/21/96	21,156	19,092	2,064
ford	615	02/29/96	05/13/96		18,834	
ford	84	03/14/96	05/13/96	24,902	2,657	3,411
ford	748	05/17/96	09/25/96		26,928	
ford	92	07/23/96	09/25/96	26,880	2,944	(2,992)
ford	816	10/17/96	12/11/96	26,928	26,112	816
general elec	1,072	01/24/96	02/21/96	84,688	78,256	6,432
general elec	975	02/29/96	05/13/96		76,903	
general elec	132	03/14/96	05/13/96	83,994	9,834	(2,743)
general elec	1,071	5.17/96	09/25/96		83,806	
general elec	130	07/23/96	09/25/96	106,439	10,758	11,875
general elec	1,139	10/17/96	12/11/96	110,483	105,927	4,556
gen motors	464	01/24/96	02/21/96	23,896	22,040	1,856
gen motors	420	02/29/96	05/13/96		21,630	
gen motors	60	03/14/96	05/13/96	25,860	3,060	1,170
gen motors	510	05/17/96	09/25/96		27,030	
gen motors	58	07/23/96	09/25/96	27,690	2,842	(2,182)
gen motors	527	10/17/96	12/11/96	30,566	26,613	3,953
hewlett packa	336	1/24/96	02/21/96	29,736	25,704	4,032
hewlett packa	300	02/26/96	05/13/96	31,050	30,338	712
hewlett packa	40	03/14/96	05/13/96	4,140	3,680	460
hewlett packa	340	05/17/96	09/25/96		38,335	
hewlett packa	80	07/23/96	09/25/96	36,860	3,440	(4,915)
hewlett packa	714	10/17/96	12/11/96	38,556	33,022	5,534
ibm	368	01/24/96	02/21/96	43,378	35,696	7,682

LEVA, LLC

EIN # 11-3338752

SCHEDULE D, Part I, Short Term Capital Gains and Losses

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
ibm	330	02/29/96	05/13/96	34,898	41,209	(6,311)
ibm	44	03/14/96	05/13/96	4,653	5,016	(363)
ibm	374	05/17/96	09/25/96	46,283	40,392	5,891
ibm	42	07/23/96	09/25/96	5,198	3,932	1,266
ibm	357	10/17/96	12/11/96	55,692	45,964	9,728
intel	528	01/24/96	02/21/96	30,624	26,928	3,696
intel	480	02/29/96	05/13/96	33,000	29,040	3,960
intel	64	03/14/96	05/13/96	4,400	3,464	936
intel	544	05/17/96	09/25/96	53,040	39,168	13,872
intel	64	07/23/96	09/25/96	6,240	4,600	1,640
intel	612	10/17/96	12/11/96	83,538	63,036	20,502
johnson&johso	416	01/24/96	02/21/96	40,352	35,984	4,368
johnson&johso	375	02/29/96	05/13/96	34,359	35,203	(844)
johnson&johso	52	03/14/96	05/13/96	4,765	4,882	(117)
johnson&johso	442	05/17/96	09/25/96		40,830	
johnson&johso	106	07/23/96	09/25/96	49,748	5,088	3,830
johnson&johso	901	10/17/96	12/11/96	46,627	45,951	676
mci communic	432	01/24/96	02/21/96	12,960	12,042	918
mci communic	390	02/29/96	05/13/96	11,115	11,456	(341)
mci communic	52	03/14/96	05/13/96	1,482	1,508	(26)
mcdonalds	448	01/24/96	02/21/96	23,128	21,504	1,624
mcdonalds	405	02/29/96	05/13/96	19,389	20,554	(1,164)
mcdonalds	54	03/14/96	05/13/96	2,585	2,720	(135)
mcdonalds	442	05/17/96	09/25/96	20,995	21,161	(166)
mcdonalds	56	07/23/96	09/25/96	2,660	2,457	203
mcdonalds	493	10/17/96	12/11/96	22,986	22,616	370
merck	768	01/24/96	02/21/96	54,144	50,208	3,936
merck	720	02/29/96	05/13/96	42,750	47,700	(4,950)
merck	96	03/14/96	05/13/96	5,700	6,144	(444)
merck	799	05/17/96	09/25/96	54,732	48,140	6,592
merck	98	07/23/96	09/25/96	6,713	6,174	539
merck	833	10/17/96	12/11/96	65,911	58,518	7,393
m.m.m.	256	01/24/96	02/21/96	17,344	16,064	1,280
m.m.m.	240	02/29/96	05/13/96	15,540	15,480	60
m.m.m.	32	03/14/96	05/13/96	2,072	2,016	56
m.m.m.	255	05/17/96	07/18/96	16,830	16,703	127
m.m.m.	289	10/17/96	12/11/96	24,023	20,555	3,468
mobil	256	01/24/96	02/21/96	29,504	28,160	1,344
mobil	225	02/29/96	05/13/96	24,694	24,975	(281)
mobil	30	03/14/96	05/13/96	3,293	3,315	(23)
mobil	255	05/17/96	09/25/96	30,345	29,070	1,275
mobil	32	07/23/96	09/25/96	3,808	3,552	256
mobil	272	10/17/96	12/11/96	32,538	31,824	714
monsanto	425	10/17/96	11/20/96	16,947	17,372	(425)
nynex	272	01/19/96	02/21/96	14,484	14,212	272
nynex	240	02/26/96	05/13/96	11,550	12,300	(750)
nynex	32	03/14/96	05/13/96	1,540	1,624	(84)
nynex	272	05/17/96	09/25/96	11,832	13,260	(1,428)
nynex	34	02/13/00	09/25/96	1,479	1,547	(68)

**LEVA, LLC**

**EIN # 11-3338752**

**SCHEDULE D, Part I, Short Term Capital Gains and Losses**

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
pepsico	496	01/24/96	02/21/96	31,248	28,334	2,914
pepsico	450	02/29/96	05/13/96	29,081	29,363	(281)
pepsico	62	03/14/96	05/13/96	4,007	3,860	147
pepsico	510	05/17/96	09/25/96		33,915	
pepsico	124	07/23/2006	09/25/96	34,463	3,953	(3,405)
pepsico	1,071	10/17/96	12/11/96	31,595	30,791	804
oracle corp	240	08/27/00	04/18/96	11,010	12,930	(1,920)
oracle corp	34	03/14/96	04/18/96	1,560	1,628	(68)
oracle corp	408	05/17/96	08/21/96	16,320	14,331	1,989
oracle corp	52	07/23/96	08/21/96	2,080	1,950	130
oracle corp	459	10/17/96	12/11/96	22,147	20,655	1,492
pharmacia/up	304	01/24/96	02/21/96	13,148	11,780	1,368
pharmacia/up	285	02/29/96	05/13/96	11,115	12,184	(1,069)
pharmacia/up	38	03/14/96	05/13/96	1,482	1,587	(105)
pharmacia/up	323	05/17/96	09/25/96	13,849	12,920	929
pharmacia/up	40	07/23/96	09/25/96	1,715	1,615	100
sears.roebuc	225	02/25/96	05/13/96	11,391	10,378	1,013
schlumberger	153	05/17/96	07/19/96	13,120	13,426	(306)
wal-mart	1,488	01/24/96	02/21/96	32,922	29,016	3,906
wal-mart	1,335	02/29/96	05/13/96	32,207	29,203	3,004
wal-mart	184	03/14/96	05/13/96	4,439	4,048	391
wal-mart	1,479	05/17/96	09/25/96	40,499	36,236	4,263
wal-mart	182	07/23/96	09/25/96	4,982	4,345	637
wal-mart	1,564	10/17/96	12/11/96	38,123	42,228	(4,106)
Subtotal				10,237,707	10,010,079	227,628

**Stock Index Options**

S&P 100 Feb 580 Put	16	01/22/96	02/16/96	0	9,016	(9,016)
S&P 100 Feb 590 Call	16	02/15/96	01/23/96	8,784	63,696	(54,912)
S&P 100 Feb 630 Put	16	02/13/96	02/16/96	5,984	4,016	1,968
S&P 100 Mar 635 Call	15	03/11/96	02/27/96	9,360	1,140	8,220
S&P 100 Mar 625 Put	15	02/27/96	03/11/96	23,423	9,765	13,658
S&P 100 Mar 620 Call	15	03/18/96	03/11/96	8,048	1,140	6,908
S&P 100 Mar 610 Put	15	03/11/96	03/20/96	0	6,765	(6,765)
S&P 100 Mar 620 Call	2	03/18/96	03/12/96	598	152	446
S&P 100 Mar 610 Put	2	03/12/96	03/20/96	0	852	(852)
S&P 100 Apr 630 Call	17	04/19/96	03/20/96	16,983	0	16,983
S&P 100 Apr 620 Put	17	03/18/96	04/19/96	514	18,930	(18,416)
S&P 100 Apr 610 Put	17	04/12/96	04/12/96	17,833	12,130	5,703
S&P 100 Apr 625 Put	17	04/22/96	04/19/96	5,721	4,055	1,666
S&P 100 May 620 Put	17	04/22/96	05/09/96	14,008	13,617	391
S&P 100 May 630 Call	17	05/09/96	04/23/96	12,733	1,505	11,228
S&P 100 May 640 Put	17	05/15/96	05/20/96	196	5,117	(4,921)
S&P 100 May 645 Call	17	05/20/96	05/16/96	5,508	761	4,747
S&P 100 June 640 Put	17	05/20/96	06/24/96	621	14,042	(13,421)
S&P 100 June 650 Call	17	06/21/96	05/21/96	18,258	0	18,258

LEVA, LLC

EIN # 11-3338752

**SCHEDULE D, Part I, Short Term Capital Gains and Losses**

Description	Quantity	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/ (Loss)
S&P 100 Jul 640 Put	17	06/24/96	07/16/96	57,681	14,467	43,214
S&P 100 Jul 655 Call	17	07/17/96	06/25/96	12,308	17	12,291
S&P 100 Jul 610 Put	17	07/16/99	07/22/96	833	3,417	(2,584)
S&P 100 Jul 610 Call	17	07/17/96	07/18/96	10,183	3,205	6,978
S&P 100 Jul 615 Call	17	07/22/96	07/18/96	6,358	2,567	3,791
S&P 100 Aug 610 Put	2	07/19/96	08/16/96	0	1,502	(1,502)
S&P 100 Aug 615 Put	17	07/22/96	08/16/96	0	14,892	(14,892)
S&P 100 Aug 625 Call	19	08/19/96	07/23/96	11,381	37,050	(25,669)
S&P 100 Sept 640 Put	19	08/19/96	09/20/96	0	15,457	(15,457)
S&P 100 Sept 650 Call	19	08/20/96	09/23/96	18,269	29,241	(10,972)
S&P 100 Sept 660 Call	19	09/20/96	09/23/96	10,241	5,244	4,997
S&P 100 Oct 670 Put	17	10/15/96	10/21/96	0	2,992	(2,992)
S&P 100 Oct 675 Put	17	10/15/96	10/21/96	0	2,780	(2,780)
S&P 100 Oct 685 Call	17	10/21/96	10/16/96	3,808	8,500	(4,692)
S&P 100 Nov 685 Put	17	10/21/96	11/18/96	0	14,042	(14,042)
S&P 100 Nov 695 Call	17	11/18/96	10/22/96	13,158	29,903	(16,745)
S&P 100 Dec 715 Call	17	12/12/96	11/18/96	20,383	12,767	7,616
S&P 100 Dec 710 Put	17	11/18/96	12/12/96	9,333	15,955	(6,622)
Subtotal				322,508	380,697	(58,189)
Total				10,560,215	10,390,776	169,439

**ELECTION TO AMORTIZE START-UP EXPENDITURES**

**FORM 1065**

**F/Y/E: 12/31/96**

**Name:** Leva, LLC

**F.E.I.:** 11-3338752

**Protective Election – § 195**

The taxpayer does not believe that it has made any expenditures that would be classified as "Start-Up Expenditures" during the current year ended December 31, 1996. However, in the event it is later determined that any expenditures are in the nature of "Start-Up expenditures", this protective election to amortize such expenditures is hereby made at this time.



**ELECTION TO AMORTIZE ORGANIZATIONAL EXPENDITURES**

**FORM 1065**

**F/Y/E: 12/31/96**

**Name:** Leva, LLC

**F.E.I.:** 11-3338752

**Protective Election - § 709**

The taxpayer does not believe that it has made any expenditures that would be classified as "organizational expenditures" during the current year ended December 31, 1996. However, in the event it is later determined that any expenditures are in the nature of "organizational expenditures", this protective election to amortize such organizational expenditures is hereby made at this time.

## Schedule K-1, Form J - Analysis of Partners' Capital Accounts

[illegible]

LEVA, LLC

04M26V 3307 03/07/97 11:00:47 V605 3885

11-333875:2

**LEON SERGOLD**

6001 Umbrella Tree Lane  
Tamarac, Fla. 33319

Telephone (954) 731-8710  
Fax (954) 731-8280

**FAX COVER SHEET**

Date: 2/14/07

To: John Stein

Fax # 379-8280

From: LEON

Subject: RESTATE

Number of pages including cover sheet: 2

Comments:

Re: Amgen Transferrin  
Leva LLC  
Re: LEVA LLC

**PORTFOLIO MANAGEMENT REPORT AS OF 12/31/06**

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

LEVA LLC

1-CM330-3

6001 UMBRELLA TREE LANE  
TAMARAC FL 33319

STARTING EQUITY FOR CURRENT YEAR  
CAPITAL ADDITIONS  
CAPITAL WITHDRAWALS  
REALIZED P/L FOR CURRENT YEAR  
UNREALIZED P/L ON OPEN SECURITY POSITIONS  
CURRENT CASH BALANCE  
NET MARKET VALUE OF OPEN SECURITIES POSITIONS  
TOTAL EQUITY

706,111.77CR  
325,000.00CR  
187,652.37CR  
-14CR  
1,218,764.00 NET LONG  
1,218,764.14CR

ANNUALIZED RETURN FOR CURRENT YEAR 18.39 %

u-2

<b>Form 1065</b> Department of the Treasury Internal Revenue Service		<b>U.C. Partnership Return of Income</b> For calendar year 1997, or tax year beginning <u>01/01</u> , 1997, and ending <u>12/31</u> , 19 <u>97</u> . ▶ See separate instructions.		OMB No. 1545-0099 <b>1997</b>
A Principal business activity	Name of partnership <b>INVESTMENT LEVA, LLC</b>			D Employer identification number <b>11-3338752</b>
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see page 10 of the instructions. <b>SECURITIES 1013 CENTRE ROAD</b>			E Date business started <b>01/01/98</b>
C Business code number	City or town, state, and ZIP code <b>6748 WILMINGTON DE 19805</b>			F Total assets (see page 10 of the instructions) <b>\$ 1,205,903.</b>
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Change in address (4) <input type="checkbox"/> Amended return				
H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶				
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ <b>4</b>				

**Caution:** Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a		1c
	b Less returns and allowances	1b		1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 18			6
	7 Other income (loss) (attach schedule)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see page 11 of the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest			15
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Schedule A and elsewhere on return	16b		16c
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach schedule)			20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8			22	

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.			
	Signature of general partner or limited liability company member		Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's social security no.
	<b>Bary Brant CPA</b>	<b>2/28/98</b>	<input type="checkbox"/>	<b>267-98-8240</b>
	Firm's name (or yours if self-employed) and address	BERKOWITZ DICK POLLACK & BRANT ONE SE THIRD AVENUE, SUITE 1500 MIAMI, FL		EIN ▶ <b>59-2742314</b> ZIP code ▶ <b>33131</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form 1065 (1997)

Form 1065 (1997) LEVA, LLC

11-3338752 Page 2

**Schedule A Cost of Goods Sold** (see page 13 of the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (specify method used and attach explanation) ▶

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . . . ☐ Yes ☐ No

c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ☐ Yes ☐ No

d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . . . . ☐ Yes ☐ No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . . ☐ Yes ☐ No

If "Yes," attach explanation.

**Schedule B Other Information**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> General partnership		
b	<input type="checkbox"/> Limited partnership		
c	<input checked="" type="checkbox"/> Limited liability company		
d	<input type="checkbox"/> Other (see page 14 of the instructions) ▶		
2	Are any partners in this partnership also partnerships?		X
3	Is this partnership a partner in another partnership?		X
4	Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see Designation of Tax Matters Partner below	X	
5	Does this partnership meet ALL THREE of the following requirements?		
a	The partnership's total receipts for the tax year were less than \$250,000;		
b	The partnership's total assets at the end of the tax year were less than \$600,000; AND		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1.		X
6	Does this partnership have any foreign partners?		X
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8	Has this partnership filed, or is it required to file, Form 8264, Application for Registration of a Tax Shelter?		X
9	At any time during calendar year 1997, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶		X
10	During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520 or 926. See page 14 of the instructions . . . . .		X
11	Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under Elections Made By the Partnership on page 5 of the instructions . . . . .	X	

**Designation of Tax Matters Partner** (see page 15 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	EVELINE SERGOLD	Identifying number of TMP ▶	116-24-1015
Address of designated TMP ▶	6001 UMBRELLA TREE LANE TAMARAC, FLORIDA 33319		

**Schedule K Partners' Share of Income, Credits, Deductions,**

(a) Distributive share items		(b) Total amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities (page 1, line 22)	1	
	2 Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a Gross income from other rental activities	3a	
	b Expenses from other rental activities (attach schedule)	3b	
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4 Portfolio income (loss):		
	a Interest income	4a	
	b Dividend income	4b	10,964.
	c Royalty income	4c	
	d Net short-term capital gain (loss) (attach Schedule D (Form 1065))	4d	221,177.
	e Net long-term capital gain (loss) (attach Schedule D (Form 1065)):		
(1) 28% rate gain (loss) ▶	(2) Total for year ▶	4e(2)	
f Other portfolio income (loss) (attach schedule)	4f		
5 Guaranteed payments to partners	5		
6 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797):			
a 28% rate gain (loss) ▶	b Total for year ▶	6b	
7 Other income (loss) (attach schedule)	7		
Deductions	8 Charitable contributions (attach schedule)	8	
	9 Section 179 expense deduction (attach Form 4562)	9	
	10 Deductions related to portfolio income (itemize)	10	
	11 Other deductions (attach schedule)	11	
Credits	12a Low-income housing credit:		
	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12a(1)	
	(2) Other than on line 12a(1) for property placed in service before 1990	12a(2)	
	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12a(3)	
	(4) Other than on line 12a(3) for property placed in service after 1989	12a(4)	
	b Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12b	
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	
	d Credits related to other rental activities	12d	
13 Other credits	13		
Investment Interest	14a Interest expense on investment debts	14a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	14b(1)	10,964.
	(2) Investment expenses included on line 10 above	14b(2)	
Self-Employment	15a Net earnings (loss) from self-employment	15a	
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas and geothermal properties	16d(1)	
	(2) Deductions allocable to oil, gas and geothermal properties	16d(2)	
	e Other adjustments and tax preference items (attach schedule)	16e	
Foreign Taxes	17a Type of income ▶		
	b Name of foreign country or U.S. possession ▶		
	c Total gross income from sources outside the United States (attach schedule)	17c	
	d Total applicable deductions and losses (attach schedule)	17d	
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f Reduction in taxes available for credit (attach schedule)	17f	
	g Other foreign tax information (attach schedule)	17g	
	18 Section 59(e)(2) expenditures: a Type ▶	b Amount ▶	18b
19 Tax-exempt interest income	19		
20 Other tax-exempt income	20		
21 Nondeductible expenses	21		
22 Distributions of money (cash and marketable securities)	22	125,173.	
23 Distributions of property other than money	23		
24 Other items and amounts required to be reported separately to partners (attach schedule)			

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 7 in column (b). From the result subtract the sum of Schedule K, lines 8 through 11, 14a, 17e, and 18b.						1	<b>232,141.</b>
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a General partners							
b Limited partners			<b>232,141.</b>				

**Schedule L Balance Sheets per Books (Not required if Question 5 on Schedule B is answered "Yes.")**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach schedule)				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		<b>1,218,762.</b>		<b>1,205,903.</b>
<b>Liabilities and Capital</b>				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Partners' capital accounts		<b>1,218,762.</b>		<b>1,205,903.</b>
22 Total liabilities and capital		<b>1,218,762.</b>		<b>1,205,903.</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**  
(Not required if Question 5 on Schedule B is answered "Yes." See page 23 of the instructions.)

1 Net income (loss) per books	<b>232,141.</b>	6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 11, 14a, 17e, and 18b, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17e, and 18b (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss) line 1). Subtract line 8 from line 5	<b>232,141.</b>
5 Add lines 1 through 4	<b>232,141.</b>		

**Schedule M-2 Analysis of Partners' Capital Accounts** (Not required if Question 5 on Schedule B is answered "Yes.")

1 Balance at beginning of year	<b>1,218,762.</b>	6 Distributions: a Cash	<b>STMT. 2.</b>	<b>248,462.</b>
2 Capital contributed during year	<b>3,462.</b>	b Property		
3 Net income (loss) per books	<b>232,141.</b>	7 Other decreases (itemize):		
4 Other increases (itemize):		8 Add lines 6 and 7		<b>248,462.</b>
5 Add lines 1 through 4	<b>1,454,365.</b>	9 Balance at end of year. Subtract line 8 from line 5		<b>1,205,903.</b>

OMB No. 1545-0099

► **Attach to Form 1065.**

1997

Employer identification number

**11-3338752**

[illegible]

(a) Description of property (e.g., 100 shares of "Z" Co.)		(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for entire year. ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
<b>6</b>							
<b>7</b>	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>7</b>	
<b>8</b>	Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>8</b>	
<b>9</b>	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>9</b>	
<b>10</b>	Capital gain distributions . . . . .					<b>10</b>	
<b>11</b>	Combine lines 6 through 10 in column (g). Enter here and on Form 1065, Schedule K, line 4e(1) or 7 . . . . .					<b>11</b>	
<b>12</b>	Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 1065, Schedule K, line 4e(2) or 7 . . . . .					<b>12</b>	

- **After July 28, 1997, for assets held more than 1 year but not more than 18 months.**

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule D (Form 1065) 1997



SCHEDULE K - LINE 4B - DIVIDEND INCOME

BERNARD L. MADOFF	10,964.
	-----
TOTAL DIVIDEND INCOME	10,964.
	=====

SCHEDULE K - LINE 4D - NET SHORT-TERM CAPITAL GAIN/LOSS

PORTFOLIO ACTIVITIES	221,177.
	-----
TOTAL NET SHORT-TERM CAPITAL GAIN/LOSS	221,177.
	=====

SCHEDULE K - LINE 14B(1) - INVESTMENT INCOME

DIVIDEND INCOME	10,964.
	-----
TOTAL INVESTMENT INCOME, SCHEDULE K, LINE 12B(1)	10,964.
	=====

STATEMENT #1

<u>SCHEDULE L - LINE 8 - OTHER INVESTMENTS</u>	<u>BEGINNING</u>	<u>ENDING</u>
U.S. TREASURY BILLS	1,218,762.	1,205,903.
TOTAL OTHER INVESTMENTS	1,218,762.	1,205,903.

SCHEDULE M-2 - LINE 2 - CAPITAL CONTRIBUTED DURING YEAR

CAPITAL CONTRIBUTED DURING THE YEAR	3,462.
TOTAL CAPITAL CONTRIBUTED DURING THE YEAR	3,462.

SCHEDULE M-2 - LINE 6A - CASH DISTRIBUTIONS

CASH DISTRIBUTIONS	248,462.
TOTAL CASH DISTRIBUTIONS	248,462.

STATEMENT #2

MADOFF-LEVA 1997									
Description	Quant	Purch. Date	Cost/US	Total Cost	Sell Date	Price/s	Received	prof/loss	
US. Treas 1230000		1/1/97	99.01	1217823	1/10/97	99.14	1219422	1599	
US. Treas 130000		2/26/97	99.21	1140915	3/1/1/97	99.4	1142870		
US. Treas 1020000		3/11/97	99.91	128583	4/24/97	99.51	129363		1955
US. Treas 1220000		4/17/97	98.7	1006740	4/24/97	98.81	1007862		780
US. Treas 1260000		5/14/97	98.94	1207068	6/1/1/97	99.33	1211826		1122
US. Treas 1300000		7/23/97	99.12	1248912	8/20/97	99.52	1253952		4758
US. Treas 1340000		10/22/97	98.72	1283360	11/20/97		1288300		5040
US. Treas 1340000		12/17/97	98.79	1323786	12/30/97		1326466		4940
B/1c/745	15	1/17/97	17.15	25725	1/9/97	7	10485	-15240	2680
B/1p/730	15	1/9/97	5.75	8625				-8625	
B/2c/770	15	2/20/97	11.98	17970	1/21/97	13.75	20610	2640	
B/2pu/760	15	1/17/97	15.5	23250	2/21/97	0	0	-23250	
B/2pu/784	15	2/20/97	2.375	3577.5	2/21/97	4	6000	2422.5	
B/3pu/784	13	3/10/97	6.25	8138	3/21/97	16.81	21853	13715	
B/3ca/790	13	3/24/97			3/11/97	9	11687	11687	
B/4pu/764	13	3/21/97	13	16913	4/11/97	44.59	57967	41054	
B/4ca/770	13	4/11/97	0.62	94.25	3/21/97	15.63	20299.5	20205	
B/5pu/800	15	5/7/97	7.75	11640	5/8/97	6.75	10110	-1530	
B/5ca/765	15	4/23/97	12	18015	5/3/97	0	0	-18015	
B/6ca/860	14	6/20/97	33.89	50835	4/23/97	11.25	16875	-33960	
B/6pu/841	14	6/20/97	16.47	23058	6/12/97	7	9786	-13272	
B/7pu/874	14	6/11/97	8.5	11914	6/23/97	0	0	-11914	
B/7ca/880	14	6/20/97	15.5	21714	7/21/97	0	0	-21714	
B/9pu/894	14	7/18/97	15.86	22204	6/23/97	16	22386	182	
B/9ca/910	14	8/19/97	19	26614	9/19/97	0.06	86	-26614	
B/10pu/910	14	9/19/97	6.46	9044	8/19/97	17.75	24836	15792	
B/10ca/925	14	9/19/97	18.13	25389	10/17/97	5.06	7084	-18305	
B/11ca/920	14	10/9/97	1.25	1764	9/22/97	20.5	28686	26922	-57820
B/11pu/900	14	11/21/97	5.25	7364	11/19/97	1.375	1925	-5439	
B/12p/464	28	11/19/97	4.75	6664			0	-6664	
B/12c/470	28	11/21/97	22	30814	12/11/97	7.125	19922	-10892	
	28	12.11/97	1.82	5076	11/12/4/97	7.75	21672	16597	-6398

A&T	930	1/9/97	38.75	36037.5	2/21/97	40	37200	1162.5												
	832	3/11/97	36.38	30.264	4/11/97	34.13	28392	-1872												
	946	4/23/97	31.63	29885.63	5/8/97	32.63	30830.6		944.97											
	882	6/11/97	36.38	32082.75	7/18/97	34.38	30318.8													
	812	8/19/97	40.45	32845.4	10/17/97	45.19	36692.3													
	812	11/19/97	52.63	42731.5	12/11/97	57.65	46639.3													
amer/nv	285	1/9/97	110.8	31563.75	2/21/97	125	35625	4061.3												
	234	3/11/97	124.8	29191.5	4/11/97	114.8	26851.5	-2340												
	285	4/23/97	118	33630	5/8/97	130.3	37121.3		3491.3											
	252	6/11/97	142	35784	7/18/97	149.4	37642.5													
	364	8/19/97	98	35672	10/17/97	109	39676													
	350	11/19/97	102.3	35787.5	12/11/97	102.3	35787.5													
amer/tec	315	1/9/97	57.75	18191.25	2/21/97	64.25	20238.8	2047.5												
	286	3/11/97	61.75	17660.5	4/11/97	58.13	16623.8	-1037												
	330	4/23/97	57.25	18892.5	5/8/97	63	20790		1897.5											
	294	6/11/97	67	19698	7/18/97	65.31	19165.1													
	280	8/19/97	66.25	18550	10/17/97	66.25	18550													
	280	11/19/97	75.25	21070	12/11/97	77.63	21735													
Amoco	300	1/9/97	82.88	24862.5	2/21/97	87.25	26175	1312.5												
	260	3/11/97	87.88	22847.5	4/11/97	83	21580	-1268												
	285	4/23/97	83.63	23833.125	5/8/97	84.25	24011.3		178.13											
	266	6/11/97	89.75	23873.5	7/18/97	89.25	23740.5													
	252	8/19/97	92.88	23404.5	10/17/97	95.25	24003													
	252	11/19/97	92.75	23373	12/11/97	87.15	21987													
amer/exp	285	1/9/97	56.25	16031.25	2/21/97	67.25	19166.3	3135												
	247	3/11/97	67	16549	4/11/97	59	14573	-1976												
	285	4/23/97	61	17385	5/8/97	67	19095		1710											
	252	6/11/97	71.5	18018	7/18/97	76.25	19215													
	238	8/19/97	81	19278	10/16/97	84	19992													
	238	11/19/97	76.75	18266.5	12/11/97	86	20468													
Bankamer	210	1/9/97	98.5	20685	2/21/97	119	24990	4305												
	182	3/11/97	122	22204	4/11/97	103.9	18905.3	-3299												
	210	4/23/97	107.8	22627.5	5/8/97	115.8	24307.5		1680											
	196	6/11/97	125.5	24598	7/18/97		28264													
	350	8/19/97	68.13	23843.75	10/16/97	78.5	27475													
	364	11/19/97	71.75	26117	12/11/97	74.65	27231.8													
Bell Altair	255	1/9/97	63.88	16288.13	2/21/97	70	17850	1561.9												

Sheet1

	221	3/11/97	67.25	14862.25	4/11/97	59.5	13149.5		-1713								
	255	4/23/97	59.75	15236.25	5/8/97	69.75	17786.3			2550							
	238	6/11/97	73.5	17493	7/18/97	70	16660				-833						
	392	8/19/97	74	29008	10/16/97	82	32144										
	392	11/19/97	85.84	33663	12/11/97	89.25	34986										
Boeing	210	1/9/97	104	21840	2/21/97	108.3	22732.5	892.5									1323
	182	3/11/97	105.8	19246.5	4/11/97	101.3	18427.5		-819								
	210	4/23/97	101.3	21262.5	5/8/97	98.38	20658.8			-603.6							
	392	6/11/97	56.38	22099	7/18/97	56.11	21976.5				-122.5						
	504	8/19/97	56.38	28413	10/17/97	52	26208										-2205
	504	11/19/97	49.5	24948	12/11/97	48.68	24601.5										-346.5
brief/mye	300	1/9/97	110.5	33150	2/21/97	133.1	39937.5	6787.5									
	520	3/11/97	66.75	34710	4/11/97	59.5	30940		-3770								
	585	4/23/97	62.75	36708.75	5/8/97	67/50	39487.5			2778.8							
	546	6/11/97	75	40950	7/18/97	84	45864				4914						
	504	8/19/97	75.25	37926	10/16/97	87	43848										5922
	504	11/19/97	91.84	46305	12/11/97	96.32	48541.5										2236.5
Chrysler	420	1/9/97	35.38	14857.5	1/17/97	34.5	14490	-367.5									
	377	3/11/97	32	12064	4/11/97	29.25	11027.3		-1037								
	360	4/23/97	30.5	10980	5/8/97	30.75	11070			90							
	378	6/11/97	32.5	12285	7/18/97	35	13230				945						
	350	8/19/97	34.75	12162.5	10/16/97	38	13300										1137.5
	336	11/19/07	33.25	11172	12/11/97	35.13	11802										630
Citicorp	285	1/9/97	100.5	28642.5	2/21/97	122.3	34841.3	6198.8									
	247	3/11/97	124.5	30844.13	4/11/96	108	26676		-4168								
	270	4/23/97	104	28080	5/8/97	116	31320			3240							
	252	6/11/97	118	29736	7/18/97	124.5	31374				1638						
	238	8/19/97	134.3	31951.5	10/16/97	143	34034										2082.5
	238	11/19/97	122.4	29125.25	12/11/97	128.5	30583										1457.75
Cisco	375	1/9/97	67	25125	2/21/97	62.5	23437.5	-1689									
	351	3/11/97	49	17199	4/11/97	53.88	18910.1		1711.1								
	390	4/23/97	48.5	18915	5/8/97	61.5	23985			5070							
	378	6/11/97	63.13	23861.25	7/18/97	77.51	29224.1				5362.9						
	336	8/19/97	76	25536	10/16/97	82.75	27804										2268
	336	11/19/97	81.84	27510	12/11/97	82.75	27804										294
columb/h	390	1/9/97	40.84	15941.25	2/21/97	43.75	17062.5	1121.3									
	338	3/11/97	43.13	14576.25	4/11/97	31.63	10689.3		-3897								

	405	4/23/97	34.5	13972.5	5/8/97	36.5	14782.5			810		-2025			
	364	6/11/97	38.25	13923	7/18/97	32.11	11898.3								
Du Pont	330	1/9/97	102.5	33495	2/21/97	108	35640	2145							
	286	3/11/97	112.5	32175	4/11/97	101.5	29029								
	330	4/23/97	106	34980	5/8/97	108.5	36805								
	616	6/11/97	55.63	34265	7/18/97	62.25	36346			825					
	574	8/19/97	64.5	37023	10/16/97	59	33886					4081			
	574	11/19/97	60.25	34583.5	12/11/97	62.6	35910.9								
dow cher	126	6/11/97	86.75	10930.5	6/20/97	88.3/8	11135.3								
eastm/ko	195	1/9/97	80.5	15697.5	2/21/97	90.13	17574.4	1876.9							
	169	3/11/97	90.75	15336.75	4/11/97	75.25	12717.3								
	195	4/23/97	80	15600	5/8/97	80.63	15721.9								
	182	6/11/97	80	14560	7/18/97	66.25	12057.5			121.9					
Exxon	735	1/9/97	99.5	73132.5	2/21/97	104	76440	3307.5							
	637	3/11/97	101.3	64496.25	4/11/97	103	65611								
	1470	4/23/97	55	80850	5/8/97	59	86730			5880					
	1330	6/11/97	81.75	82127.5	7/18/97	60.7/8	80963.8								
	1232	8/19/97	62	76384	10/17/97	64.25	79156								
	1246	11/19/97	62	77252	12/11/97	62.38	77719.3								
Ford	705	1/9/97	33	23265	2/21/07	33.13	23353.1	86.87							
	598	3/11/97	32.5	19435	4/11/97	32.25	19285.5								
	705	4/23/97	34.75	24498.75	5/8/97	35.63	25115.6								
	630	6/11/97	38.13	24018.75	7/18/97	40	25200			816.88					
	602	8/19/97	40.75	24531.5	10/16/97	49	29498								
	602	11/19/97	43.25	26036.5	12/11/97	46.5	27993								
General	975	1/9/97	99.88	97378.13	2/21/97	106	103350	3485							
	845	3/11/97	105	88725	4/11/97	100.8	85133.8								
	975	4/23/97	106.6	103959.36	5/8/97	118.8	113831								
	1792	6/11/97	63	112896	7/18/97	71.5/8	128352			9871.8					
	1624	8/19/97	66.13	107387	10/17/97	69.38	112665								
	1666	11/19/97	69.75	116203.5	12/11/97	72.5	120785								
															4581.5

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	1260	1/1/97	59.75	75285	12/1/97		80482.5						5197.5
mc/donal	405	1/9/97	44.25	17921.25	2/2/97		18680.6	759.38					
	364	3/1/97	44.5	16198	4/1/97	48.75	17745		1547				
	405	4/23/97	51.5	20857.5	5/8/97	64.38	22021.9			1164.4			
	378	6/1/97	49.25	18616.5	7/18/97	49.15/	18876.4				259.88		
	364	8/19/97	49.38	17972.5	10/17/97	46.25	16835					-1137.5	
mcl/com	350	1/1/97	46.75	16362.5	12/1/97	46.38	16231.3						-131.25
	405	1/9/97	32.88	13314.38	1/17/97	35	14175	860.62					
	351	3/1/97	35.88	12592.13	4/1/97	37.38	13118.6		526.5				
microsoft	602	8/19/97	135	\$81,270.00	10/16/97	135.3	81420.5						
	602	1/1/97	133.6	\$80,442.25	12/1/97	139.1	83753.3					150.5	
monsant	322	6/1/97	44.75	\$14,409.50	7/18/97	43.75	14087.5				-322		3311.05
	294	8/19/97	45.55	13395.38	9/2/97	45	13230					-165.38	
mlnnesot	240	1/9/97	83.88	20130	2/2/97	85	20400	270					
	208	3/1/97	90.88	18902	4/1/97	83	17264		-1638				
	255	4/23/97	85.88	21898.13	5/8/97	91.63	23364.4			1466.3			
	224	6/1/97	93.88	21028	7/18/97	99	22176				1148		
	210	8/19/97	92.38	19398.96	10/17/97	94.38	19818.8					419.79	
	210	1/1/97	93.75	19887.5	12/1/97	92.88	19503.8						-183.7
mobill	240	1/9/97	126.5	30360	2/2/97	129.5	31080	720					
	208	3/1/97	131.8	27404	4/1/97	123.8	25740		-1664				
	255	4/23/97	125.8	28293.75	5/8/97	132.6	29840.6			1546.9			
	210	6/1/97	138.3	29032.5	7/18/97		30660				1627.5		
	392	8/19/97	73.13	28665	10/16/97	75.19	29473.5					808.5	
	392	1/1/97	74.88	29351	12/1/97	73.38	28763						-588
merck	720	1/9/97	81.75	58860	2/2/97	96.63	69570	10710					
	624	3/1/97	93.88	58578	4/1/97	82.88	51714		-6864				
	705	4/23/97	88	62040	5/8/97	90.63	63890.6			1860.6			
	658	6/1/97	94.63	62263.25	7/18/97	107	70406				8142.75		
	616	8/19/97	93.69	57713.04	10/16/97	98.25	60522					2808.96	
	616	1/1/97	90.63	55825	12/1/97	105.1	64757						8932
168													
merrill lyn	1	1/1/97	67	11256	12/1/97	73.63	12369						
nation/ba	378	8/19/97	64.5	24381	10/17/97	82.68	23672.3					-708.75	1113
	364	1/1/97	60.38	21976.5	12/1/97	62.38	22704.5						728



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## Schedule K-1, Item J - Analysis of Partners' Capital Accounts

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